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MONTANA

STATE LIBRARY
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PLEASE RETURN



**STATEWIDE
COST
ALLOCATION
PLAN**

Fiscal Year
Ending June 30, 1987

MONTANA STATE LIBRARY

S351.725 A3msc

Montana statewide cost allocation plan.



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DEPARTMENT OF ADMINISTRATION
DIRECTOR'S OFFICE



TED SCHWINDEN, GOVERNOR

10
MITCHELL BUILDING

STATE OF MONTANA

(406) 444-2032

HELENA, MONTANA 59620

MEMORANDUM

TO: ALL STATE AGENCIES

FROM: Ellen Feaver
Director

DATE: December 30, 1986

SUBJECT: STATEWIDE COST ALLOCATION PLAN FOR FISCAL YEAR 1987

Attached is a copy of the approved Fiscal Year 1987 Montana Statewide Cost Allocation Plan (SWCAP). This agreement summarizes agencies' indirect costs associated with State service agencies. Montana's SWCAP consists of two sections.

Except for interest charges, Section 1 costs are for services which are provided without charge to the recipient agency. Examples of Section 1 costs are the Purchasing Division, Department of Administration and the Office of Budget and Program Planning. The Section 1 costs must be included in your Fiscal Year 1987 indirect cost proposal. Upon receiving a reimbursement for indirect costs of federal grants and contracts, all agencies must determine the amount attributed to costs included in Section 1 of SWCAP and deposit that amount in the General Fund (see MM 2-87-3 for accounting procedures).

Section 2 costs are for services provided with an interagency charge or billing. Examples of Section 2 costs are the Department of Administration's Information Services Division and Publications and Graphics Division. Federal regulations state that certain Section 2 charges (e.g., interest expense) are not allowable for reimbursement from federal grants. Previously, SWCAP's Section 2 narrative included interest percentages to be excluded by agencies when preparing agency indirect cost proposals. Starting with SWCAP 87, interest expense billed by the Department of Administration's Information Services, Telecommunications and Publications and Graphics Divisions will not be addressed in Section 2, but rather will be allocated as a negative Section 1 cost. The interest charges will be offset by Section 1 costs that could have been allocated to these operations and recharged to other agencies, but were not. Thus, the SWCAP summary total for each agency will reflect the correct amount for allowable costs (i.e., interest percentages will no longer have to be backed out of Section 2 costs for the three operations mentioned). Also, please note that Comprehensive Liability Insurance is now a direct cost and included in Section 2.

See MM 2-87-3 for additional information on federal indirect cost recoveries. If you have any questions regarding SWCAP, please call the Accounting Division at 444-3092.

Attachment



**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

STATE/LOCALITY:

State of Montana
Dept. of Administration
Capitol Building
Helena, Montana 59601

DATE: November 26, 1986

FILING REF.: The preceding
Agreement was dated
July 31, 1985

The costs approved in this Agreement are for use on grants, contracts and other agreements with the Federal Government subject to the conditions in Section III.

SECTION I: COSTS DISTRIBUTED THROUGH Statewide COST ALLOCATIONS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State departments/agencies indicated during your fiscal year ended June 30, 1987 for further allocation to Federal grants, contracts and other agreements being performed at respective State departments/agencies.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING MECHANISMS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State departments/agencies:

1. Information Services Division
2. General Services Division
3. Publications and Graphics
4. Mail and Distribution
5. Telecommunications
6. Records Management
7. Central Stores and Surplus Property
8. Public Employees' Retirement System
9. Teachers' Retirement System
10. Automobile Insurance (Tort Claims Division)
11. Comprehensive Liability Insurance (Tort Claims Division)
12. Department of Highways' State Motor Pool
13. Division of Workers' Compensation
14. Office of Legislative Auditor
15. Office of Attorney General
16. State Auditor's Office - Central Payroll
17. 2% Building Use Allowance - Capitol Complex

Direct charges from the above centers will be billed in accordance with rates established by the State and included in the records of the operating department/agency responsible for providing services.

STATE/LOCALITY: State of Montana

Page 2 of 3

AGREEMENT November 26, 1986

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available; (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87; (3) The same costs that are treated as indirect costs are not claimed as direct costs; (4) Similar types of costs are accorded consistent accounting treatment; and (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of the Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.
- C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the cost used to establish the fixed amounts and actual costs.
- D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the cognizant agency.
- E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A. above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

STATE/LOCALITY: State of Montana

Page 3 of 3

AGREEMENT: November 26, 1986

E. SPECIAL REMARKS: NONE

BY THE STATE/LOCALITY

John Feaver

STATE/LOCALITY
Ellen Feaver
(Signature)
Ellen Feaver
Name
Director
Title
12/19/86
Date

BY THE COGNIZANT AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(Agency)
Henry J. Bomba
Name
Director
Division of Cost Allocation/RASC
Title
November 26, 1986
Date

HHS Representative John T. Dernovish
Telephone: (303)844-5566



3-25-88

STATE OF MONTANA

3-25-88

DEPARTMENT OF ADMINISTRATION

DIRECTOR'S OFFICE



TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

(406) 444-2032

HELENA, MONTANA 59620

September 30, 1986

Mr. Henry J. Bomba, Director
Division of Cost Allocation/RASC
Department of Health and Human Services
Room 1019 FOB
1961 Stout Street
Denver, Colorado 80294

Dear Mr. Bomba:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1987 in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Respectfully submitted,

A handwritten signature in cursive ink, appearing to read "Ellen Feaver".

Ellen Feaver, Director
Department of Administration

EF/kf

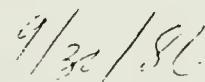
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publications & graphics

CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE
STATE OFFICIAL - STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation plan for the fiscal year ending June 30, 1987 is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan which I have submitted.



Ellen Feaver, Director
Department of Administration



Date

MONTANA STATEWIDE COST ALLOCATION PLAN

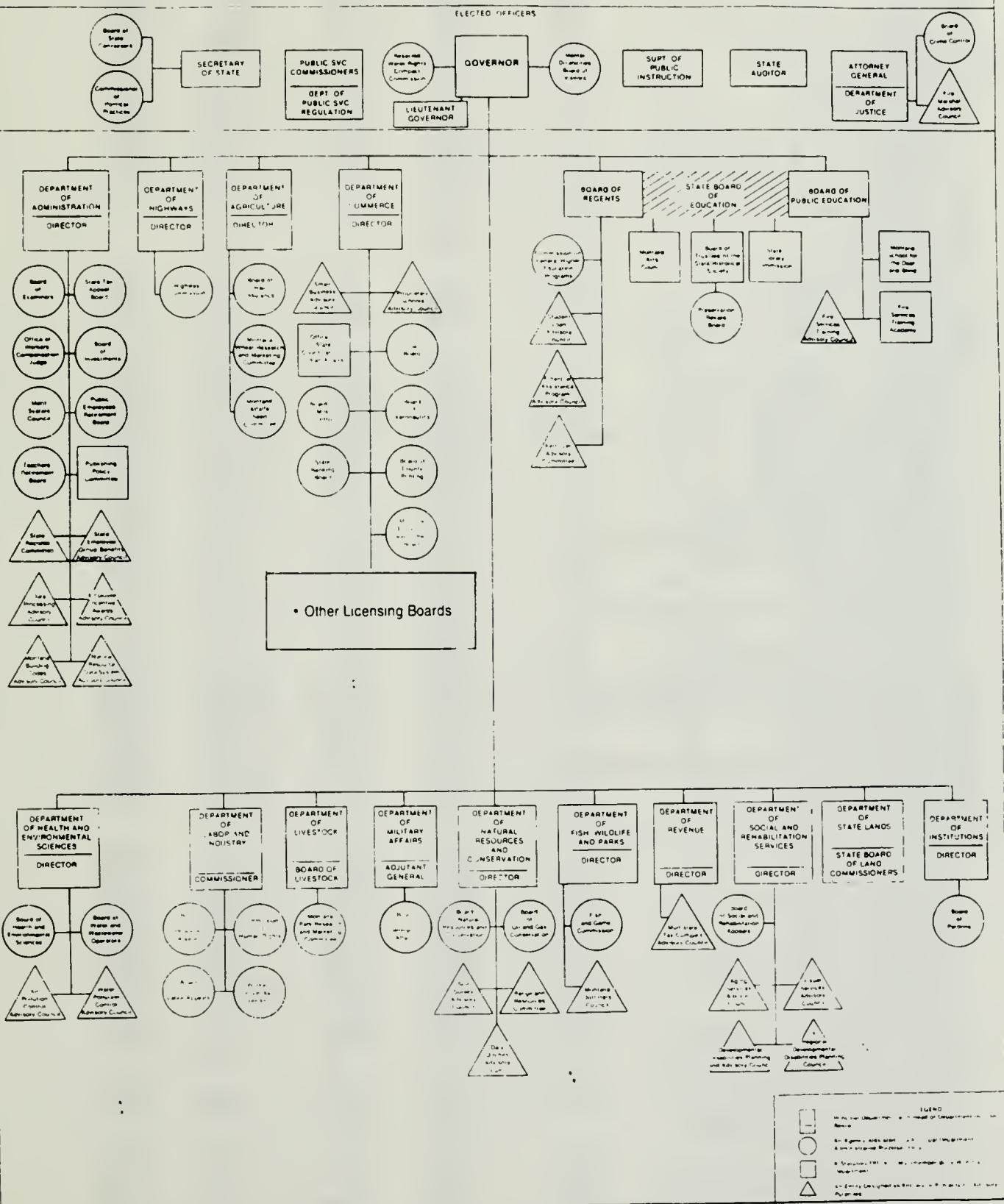
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**STATE OF MONTANA
ORGANIZATION OF THE EXECUTIVE BRANCH**

SEPTEMBER 1 1984



MONTANA STATEWIDE COST ALLOCATION PLAN
Fiscal Year Ending June 30, 1987

AGENCIES RECEIVING SERVICE	ACCOUNTING	INSURANCE	INSURANCE	PERSONNEL
		FIRE & CASUALTY	COMP LIABILITY	
LEGISLATIVE BRANCH				
Legislative Auditor	\$ 1,844	\$ 151	\$ (265)	\$ 4,776
Legislative Fiscal Analyst	216	49	(15)	1,176
Legislative Council	1,072	146	(100)	3,951
Senate	229	0	0	2,205
House	168	0	0	3,674
Environmental Quality Council	218	0	(75)	570
Consumer Counsel	194	0	(10)	313
JUDICIAL BRANCH, Judiciary	3,615	340	(750)	7,094
ELECTED OFFICIALS				
Governor's Office	2,391	327	(90)	4,409
Secretary of State	854	202	(90)	1,971
Commissioner of Political Practices	114	9	(20)	368
State Auditor	4,852	184	(90)	4,410
Superintendent of Public Instruction	20,548	105	(90)	9,517
Billings Vo-Tech	1,350	0	0	0
Butte Vo-Tech	1,791	0	0	0
Great Falls Vo-Tech	2,918	0	0	0
Helena Vo-Tech	2,962	0	0	0
Missoula Vo-Tech	3,862	0	0	0
JUSTICE, Department of				
Crime Control Commission	(820)	0	0	532
Highway Traffic Safety	773	0	0	626
Department of Justice	9,969	1,041	(44,760)	39,239
PUBLIC SERVICE REGULATION, Department of	1,901	0	(215)	5,075
EDUCATION				
Board of Public Education	175	0	(15)	147
Commissioner of Higher Education	1,568	(13)	(125)	2,413
University of Montana	127,940	33,782	(23,250)	65,975
Montana State University	123,913	27,456	(31,375)	92,968
Montana College of Mineral Science & Technology	14,786	4,106	(5,690)	31,371
Eastern Montana College	41,178	6,687	(5,900)	30,306
Northern Montana College	16,555	3,866	(2,650)	16,134
Western Montana College	6,434	3,009	(1,500)	8,640
Agricultural Experiment Station	13,064	1,177	(6,440)	21,837
Cooperative Extension Service	5,964	0	(5,700)	9,944
Forestry Conservation Experiment Station	733	0	0	1,142
School for the Deaf and Blind	3,005	1,977	(1,775)	6,325
Montana Arts Council	1,927	0	(30)	293
Montana State Library	6,177	222	(400)	1,874
Montana Council on Vocational Education	179	0	(30)	147
Historical Society	4,214	836	(540)	4,104
Board of Regents Higher Education	115	0	0	0
Fire Services Training School	399	0	0	405
FISH, WILDLIFE, AND PARKS, Department of	89,095	1,876	(24,935)	39,866
HEALTH & ENVIRONMENTAL SCIENCES, Department of	23,000	944	(16,815)	14,181
HIGHWAYS, Department of	48,475	5,893	(445,125)	156,136
STATE LANDS, Department of	19,517	1,191	(23,110)	20,557
LIVESTOCK, Department of	7,725	160	(110)	8,937
NATURAL RESOURCES & CONSERVATION, Department of	16,229	236	(140,000)	18,476
REVENUE, Department of	56,582	1,715	(15,875)	70,020
ADMINISTRATION, Department of	23,136	1,793	(6,320)	28,928
AGRICULTURE, Department of	9,575	186	(3,050)	7,300
INSTITUTIONS, Department of				
Central Office	7,211	(82)	(4,620)	12,239
Montana Developmental Center	7,483	2,909	(45,125)	29,492
Center for the Aged	3,085	643	(9,910)	7,417
Eastmont Training Center	1,408	352	(2,575)	7,169
Mountain View School	1,626	422	(3,580)	4,651
Pine Hills School	1,919	1,285	(3,580)	8,503
Montana State Prison	13,038	3,166	(3,985)	24,824
Swan River Youth Forest Camp	927	196	(1,450)	1,824
Veterans Home	1,447	1,479	(3,875)	6,392
Montana State Hospital	20,829	5,982	(103,550)	53,302
Board of Pardons	242	0	0	293
Montana Youth Treatment Center	592	1,062	0	7,412
COMMERCE, Department of	32,030	459	(3,443)	22,373
LABOR AND INDUSTRY, Department of				
Labor Standards Division	1,186	51	0	3,880
Employment Security Division	20,391	1,253	(4,860)	38,607
Workers' Compensation Division	6,131	1,792	(972)	10,812
MILITARY AFFAIRS, Department of				
Adjutant General	4,090	2,644	(1,700)	3,370
Disaster and Emergency Services	1,800	0	0	1,838
Board of Veteran's Affairs	674	0	0	2,724
SOCIAL & REHABILITATION SERVICES, Department of	95,572	413	(6,310)	73,271
TOTAL	\$ 944,362	\$ 123,679	\$(1,006,865)	\$1,068,725

(1) Reduced by \$7,470 for Internal Service Fund Audit Adjustment; was a Section II balance owed of this adjustment.

EXHIBIT A

PURCHASING DIVISION	TREASURY BUREAU	STATE AUDITOR PAYROLL	STATE AUDITOR GENERAL	BUDGET & PROGRAM PLANNING	INTER- GOVERN- MENTAL	COMM HIGHER ED RESEARCH	TOTAL
\$ 1,768	\$ 781	\$ 3,223	\$ 265	\$ 1,967	\$ 0	\$ 0	\$ 14,510
(341)	180	641	81	2,542	0	0	4,529
635	605	2,650	153	2,542	0	0	11,654
0	613	1,985	316	636	0	0	5,984
2,432	935	2,617	559	636	0	0	11,021
0	139	396	85	2,542	0	0	3,875
240	98	218	74	2,063	0	0	3,190
460	1,724	4,118	1,243	9,261	0	0	27,105
4,106	876	2,415	551	3,781	0	0	18,766
(664)	727	1,462	576	1,508	0	0	6,546
(83)	44	210	8	5,219	0	0	5,869
5,156	1,482	2,337	1,329	7,007	0	0	26,667
7,178	3,500	5,566	3,109	8,894	0	0	58,327
0	563	0	695	2,494	0	0	5,102
0	974	0	1,224	2,494	0	0	6,483
0	740	0	911	2,494	0	0	7,063
0	924	0	1,124	2,494	0	0	7,504
0	935	0	1,161	2,494	0	0	8,452
229	156	299	117	1,309	0	0	1,822
2,753	214	387	182	5,219	0	0	10,154
7,947	7,774	22,423	4,686	15,350	(151)	0	63,518
7,110	799	2,003	553	2,687	0	0	19,913
(83)	34	29	31	747	(151)	0	914
(498)	528	1,509	323	3,311	0	0	9,016
13,153	3,783	0	4,614	5,573	(151)	47,964	279,383
35,096	15,577	0	19,257	11,475	(151)	69,847	364,063
18,203	5,654	0	7,046	12,034	0	11,903	99,413
10,152	11,570	0	14,347	7,266	(151)	8,065	123,520
8,785	4,785	0	5,964	4,912	(151)	0	58,200
8,017	3,256	0	4,040	4,912	0	0	36,808
8,908	0	0	0	2,504	0	23,077	64,127
(966)	0	0	0	3,067	0	0	12,309
0	0	0	0	1,791	0	1,385	5,051
8,652	1,392	4,690	687	9,231	0	0	34,184
(9)	366	104	435	4,363	0	0	7,449
543	622	1,215	502	8,101	(302)	0	18,554
1,133	53	82	44	375	0	0	1,983
4,039	875	2,548	517	10,716	(302)	0	27,007
0	26	0	33	2,356	0	0	2,530
(20)	165	323	135	2,991	0	0	4,398
33,235	22,294	23,565	22,372	35,616	(756)	0	242,228
3,961	3,383	8,955	2,108	24,768	(2,721)	0	61,764
32,148	28,227	87,157	15,957	7,163	(1,058)	0	(65,027)
36,245	6,167	19,154	3,506	21,359	(1,210)	0	103,376
1,129	1,619	4,989	889	9,919	0	0	35,257
11,578	3,062	9,825	1,566	2,814	(1,058)	0	(77,272)
60,180	67,429	44,718	72,859	28,864	0	0	386,492
23,770	64,602	17,731	76,267	39,076	0	0	261,513 (1)
12,217	1,311	3,765	711	13,235	(453)	0	44,797
7,656	2,996	6,500	2,245	7,996	0	0	42,141
14,004	4,084	16,375	1,412	13,896	0	0	44,530
10,283	1,411	5,526	531	3,347	0	0	22,333
6,220	965	4,280	244	3,349	0	0	21,412
7,573	1,150	2,756	832	3,909	0	0	19,339
7,418	1,137	4,783	340	3,909	0	0	25,714
20,298	4,186	14,671	1,968	12,807	0	0	90,973
3,588	400	1,178	234	2,143	0	0	9,040
12,208	1,105	4,520	390	3,349	0	0	27,015
962	6,791	32,867	1,095	10,626	0	0	28,904
0	29	164	0	126	0	0	854
5,268	456	1,558	246	4,452	0	0	21,046
18,818	13,262	12,729	13,814	75,412	(453)	0	185,001
(664)	105	2,093	(355)	(2,333)	(453)	0	3,510
18,686	7,357	22,698	4,163	(15,637)	0	0	92,658
7,290	17,131	6,720	19,812	49	0	0	68,765
5,464	1,249	1,910	1,138	1,542	0	0	19,707
1,508	680	976	641	151	0	0	7,594
810	546	1,754	318	7,622	0	0	14,448
(2,778)	77,940	44,307	87,416	29,243	(5,139)	0	393,935

\$ 513,106 \$ 414,543 \$ 471,674 \$ 409,696 \$ 530,130 \$ (14,811) \$ 162,241 \$ 3,609,010

to the federal government. The total of Section 1 categories will not equal sum total because

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DEPARTMENT OF ADMINISTRATION - CENTRAL ADMINISTRATION

COST ALLOCATION
Actual Fiscal Year 1985

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Total Central Administration	\$ 524,980	\$ 145,685	\$ 379,295

Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations in each program.

Accounting Division *	\$ 12,360
Architecture and Engineering Division	6,801
Publications and Graphics Division	26,946
Information Services Division	89,322
General Services Division	40,536
Central Stores	31,155
Purchasing Division *	7,596
Building Standards Program	11,775
Mail and Distribution Program	11,868
Treasury Bureau *	5,677
Investment Division	10,350
Telecommunications Division	77,210
SRS Building Amortization	69
Personnel Division * - General Fund Costs	14,236
Personnel Division - Other	9,678
State Insurance Division * - Fire & Casualty	806
State Insurance Division - Other	14,842
Passenger Tramway Safety	160
Workers' Compensation Judge	3,857
State Tax Appeal Board	4,051
	\$ 379,295

* These operations are allocated as a Section I cost and are presented individually in this report. All other division Central Administration costs are directly billed Section II costs or not included in this Statewide Cost Allocation Plan.

MONTANA - STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF ADMINISTRATION - ACCOUNTING DIVISION

COST ALLOCATION
 Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational	\$ 889,632	\$ 0	\$ 889,632
Equipment	11,256	11,256	0
Central Administration	12,360	0	12,360
Total	\$ 913,248	\$ 11,256	\$ 901,992

The Accounting Division maintains, operates and provides enhancements to the computer-driven Statewide Budgeting and Accounting System (SBAS). SBAS is an accounting system used by all State agencies (including higher education units) to satisfy their accounting and budgetary tracking needs. In addition to monitoring the system, technical and financial assistance is provided to the user agencies in the form of training and a review of documents processed. SBAS outputs daily control and monthly financial reports which are promptly distributed to the users. From the year's data accumulated by SBAS, the State's Comprehensive Annual Financial Report is prepared and published. Because all monies (including federal money) coming into or going out of the State's system goes through SBAS, the costs of the Accounting Division have been distributed to all State agencies.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION	TRANSACTIONS	AMOUNT	ACTUAL FY83	ROLL FORWARD	ADJUSTMENT	FIXED PER
							AGREEMENT FY 87
LEGISLATIVE BRANCH							
Legislative Auditor	5,359	\$ 1,668	\$ 1,492	\$ 176	\$ 1,844	\$ 1,844	
Legislative Fiscal Analyst	754	234	252	(18)	216	216	
Legislative Council	4,088	1,272	1,472	(200)	1,072	1,072	
Senate	760	237	245	(8)	229	229	
House	593	185	202	(17)	168	168	
Environmental Quality Council	689	214	210	4	218	218	
Consumer Counsel	629	196	198	(2)	194	194	
JUDICIAL BRANCH, Judiciary	9,736	3,031	2,447	584	3,615	3,615	
Governor's Office	6,605	2,056	1,721	335	2,391	2,391	
Secretary of State	3,372	1,050	1,246	(196)	854	854	
Commissioner of Political Practices	3,393	1,22	1,30	(8)	114	114	
State Auditor	13,833	4,306	3,760	546	4,852	4,852	
Superintendent of Public Instruction	69,400	21,603	22,658	(1,055)	20,548	20,548	
Billings Vo-Tech	5,914	1,841	2,332	(491)	1,350	1,350	
Butte Vo-Tech	4,570	1,423	1,055	368	1,791	1,791	
Great Falls Vo-Tech	8,672	2,699	2,480	219	2,918	2,918	
Helena Vo-Tech	9,334	2,905	2,848	57	2,962	2,962	
Missoula Vo-Tech	13,814	4,300	4,738	(438)	3,862	3,862	
JUSTICE, Department of					(820)	(820)	
Crime Control Commission	3,355	1,044	2,908	(1,864)	121	121	
Highway Traffic Safety	2,094	652	531	(680)	773	773	
Department of Justice	34,211	10,649	11,329	(680)	9,969	9,969	
PUBLIC SERVICE REGULATION, Department of EDUCATION	4,570	1,423	945	478	1,901	1,901	
Board of Public Education	755	235	295	(60)	175	175	
Commissioner of Higher Education	4,560	1,419	1,270	149	1,568	1,568	
University of Montana	4,111,435	128,070	128,200	(130)	127,940	127,940	
Montana State University	381,711	118,818	113,723	5,095	123,913	123,913	
Montana College of Mineral Science & Technology	40,940	12,744	10,702	2,042	14,786	14,786	
Eastern Montana College	118,195	36,791	32,404	4,387	41,178	41,178	

Northern Montana College	50,220	15,632	14,709	923	16,555
Western Montana College	18,797	5,851	5,268	583	6,334
Agricultural Experiment Station	40,792	12,698	12,332	366	13,064
Cooperative Extension Service	20,330	6,328	6,692	(364)	5,964
Forestry Conservation Experiment Station	2,087	650	567	83	733
School for the Deaf and Blind	8,057	2,508	2,011	497	3,005
Montana Arts Council	5,632	1,753	1,579	174	1,927
Montana State Library	11,811	3,676	1,175	2,501	6,177
Montana Council on Vocational Education	706	220	261	(41)	179
Historical Society	13,141	4,090	3,966	124	4,214
Board of Regents of Higher Education	348	108	101	7	115
Fire Services Training School	1,202	374	349	25	399
FISH, WILDLIFE, AND PARKS, Department of	238,459	74,227	59,359	14,868	89,095
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	75,648	23,547	24,094	(547)	23,000
HIGHWAYS, Department of	161,505	50,273	52,071	(1,798)	48,475
STATE LANDS, Department of	59,793	18,612	17,707	905	19,517
LIVESTOCK, Department of	24,361	7,583	7,441	142	7,725
NATIONAL RESOURCES AND CONSERVATION, Department of	51,556	16,048	15,867	181	16,229
REVENUE, Department of	173,009	53,854	51,126	2,728	56,582
ADMINISTRATION, Department of	85,583	26,640	30,144	(3,504)	23,136
AGRICULTURE, Department of	29,291	9,118	8,661	457	9,575
INSTITUTIONS, Department of					
Central Office	26,179	8,150	9,089	(939)	7,211
Montana Developmental Center	25,789	8,028	8,573	(545)	7,483
Center for the Aged	9,142	2,846	2,607	239	3,085
Eastmont Training Center	4,751	1,479	1,550	(71)	1,408
Mountain View School	5,117	1,593	1,560	33	1,626
Pine Hills School	7,706	2,399	2,879	(480)	1,919
Montana State Prison	54,512	16,968	20,898	(3,930)	13,038
Swan River Youth Forest Camp	3,114	969	1,011	(42)	927
Veterans Home	6,058	1,886	2,325	(439)	1,447
Montana State Hospital	64,464	20,066	19,303	763	20,829
Board of Pardons	724	225	208	17	242
Montana Youth Treatment Center	950	296	0	296	592
COMMERCE, Department of	83,568	26,013	19,996	6,017	32,030
LABOR AND INDUSTRY, Department of					
Labor Standards Division	5,273	1,641	2,096	(455)	1,186
Employment Security Division	44,234	13,769	7,147	6,622	20,391
Workers' Compensation Division	21,874	6,809	7,487	(678)	6,131
MILITARY AFFAIRS, Department of					
Adjutant General	9,177	2,857	1,624	1,233	4,090
Disaster and Emergency Services	4,859	1,512	1,224	288	1,800
Board of Veterans Affairs	1,082	337	0	337	674
SOCIAL & REHABILITATION SERVICES, Department of	286,472	89,172	82,772	6,400	95,572
TOTAL	2,897,714	\$ 901,992	\$ 859,622	\$ 42,370	\$ 944,362

MONTANA - STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF ADMINISTRATION - FIRE AND CASUALTY INSURANCE

COST ALLOCATION
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Premiums Paid	\$ 232,292	\$ 68,833	\$ 163,459
Central Administration	806	0	806
Total	\$ 233,098	\$ 68,833	\$ 164,265

Fire and Casualty Insurance: This is the cost to the State for insurance protection from fire and casualties.

Allowable costs are allocated according to building(s) insurable value. Nonallowable costs are insurance costs which could not be identified or costs assigned to a particular agency and thus are not allocable.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION			ROLL FORWARD	FIXED PER AGREEMENT FY 87
	INSURABLE VALUE	AMOUNT	ACTUAL FY83		
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 902,398	\$ 192	\$ 233	\$ (41)	\$ 151
Legislative Fiscal Analyst	373,619	79	109	(30)	49
Legislative Council	1,081,036	230	314	(84)	146
Senate	0	0	0	0	0
House	0	0	0	0	0
Environmental Quality Council	0	0	0	0	0
Consumer Counsel	0	0	0	0	0
JUDICIAL BRANCH, Judiciary					
Governor's Office	3,727,008	792	1,244	(452)	340
Secretary of State	2,190,961	465	603	(138)	327
Commissioner of Political Practices	1,110,083	236	270	(34)	202
State Auditor	72,131	15	21	(6)	9
Superintendent of Public Instruction	1,363,098	290	396	(106)	184
Billings Vo-Tech	2,032,080	432	759	(327)	105
Butte Vo-Tech	0	0	0	0	0
Great Falls Vo-Tech	0	0	0	0	0
Helena Vo-Tech	0	0	0	0	0
Missoula Vo-Tech	0	0	0	0	0
JUSTICE, Department of					
Crime Control Commission	0	0	0	0	0
Highway Traffic Safety	0	0	0	0	0
Department of Justice	5,228,100	1,111	1,181	(70)	1,041
PUBLIC SERVICE REGULATION, Department of					
EDUCATION	0	0	0	0	0
Board of Public Education	0	0	13	(13)	(13)
Commissioner of Higher Education	0	0	0	0	0

University of Montana	175,727,662	37,333	40,884	(3,551)	33,782
Montana State University	181,851,406	38,634	49,812	(11,178)	27,456
Montana College of Mineral Science & Technology	29,886,718	6,349	8,592	(2,243)	4,106
Eastern Montana College	46,693,963	9,920	13,153	(3,233)	6,687
Northern Montana College	28,402,098	6,034	8,202	(2,168)	3,866
Western Montana College	21,916,319	4,656	6,303	(1,647)	3,009
Agricultural Experiment Station	6,578,688	1,398	1,619	(221)	1,177
Cooperative Extension Service	0	0	0	0	0
Forestry Conservation Experiment Station	0	0	0	0	0
School for the Deaf and Blind	8,415,168	1,788	1,599	189	1,977
Montana Arts Council	0	0	0	0	0
Montana State Library	2,741,710	582	942	(360)	222
Montana Council on Vocational Education	0	0	0	0	0
Historical Society	6,228,865	1,323	1,810	(487)	836
Board of Regents of Higher Education	0	0	0	0	0
Fire Services Training School	10,873,717	2,310	2,744	(434)	1,876
FISH, WILDLIFE, AND PARKS, Department of	7,515,638	1,597	2,250	(653)	944
HIGHWAYS, Department of	41,320,374	8,778	11,663	(2,885)	5,893
STATE LANDS, Department of	5,231,457	1,111	1,031	80	1,191
LIVESTOCK, Department of	1,183,809	252	344	(92)	160
NATURAL RESOURCES AND CONSERVATION, Department of	1,754,115	373	510	(137)	236
REVENUE, Department of	11,827,567	2,513	3,311	(798)	1,715
ADMINISTRATION, Department of	11,656,480	2,476	3,159	(683)	1,793
AGRICULTURE, Department of	1,376,614	293	400	(107)	186
INSTITUTIONS, Department of					
Central Office	1,190,000	253	588	(335)	(82)
Montana Developmental Center	19,043,898	4,046	5,183	(1,137)	2,909
Center for the Aged	4,785,821	1,017	1,391	(374)	643
Eastmont Training Center	2,617,075	556	760	(204)	352
Mountain View School	3,143,992	668	914	(246)	422
Pine Hills School	9,575,817	2,034	2,783	(749)	1,285
Montana State Prison	22,279,634	4,733	6,300	(1,567)	3,166
Swan River Youth Forest Camp	1,464,801	311	426	(115)	196
Veterans Home	6,495,849	1,380	1,281	99	1,479
Montana State Hospital	46,018,853	9,777	13,572	(3,795)	5,982
Board of Pardons	0	0	0	0	0
Montana Youth Treatment Center	2,501,000	531	0	531	1,062
COMMERCE, Department of	2,837,256	603	747	(144)	459
LABOR AND INDUSTRY, Department of					
Labor Standards Division	478,720	102	153	(51)	51
Employment Security Division	8,465,128	1,798	2,343	(545)	1,253
Workers' Compensation Division	4,218,083	896	0	896	1,792
MILITARY AFFAIRS, Department of					
Adjutant General	15,742,387	3,344	4,044	(700)	2,644
Disaster and Emergency Services	0	0	0	0	0
Board of Veterans Affairs	0	0	0	0	0
SOCIAL & REHABILITATION SERVICES, Department of	3,080,008	654	895	(241)	413
TOTAL	\$ 773,201,204	\$ 164,265	\$ 204,851	\$ (40,586)	\$ 123,679

MONTANA - STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF ADMINISTRATION - COMPREHENSIVE LIABILITY INSURANCE

COST ALLOCATION
 Actual Fiscal Year 1985

Total Premiums Paid	Total Cost	Not Allowable	Allowable
\$ 0	\$ 0	\$ 0	\$ 0

Comprehensive liability insurance premiums are allocated according to premium amounts assigned each agency by the Tort Claims Division of the Department of Administration. Beginning with fiscal year 1985, all premiums are charged to agencies based on an equitable distribution formula; therefore, comprehensive liability insurance will be included as Section II costs.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION PREMIUM AMOUNT			ROLL FORWARD		
	ACTUAL FY83	ADJUSTMENT	FY 87	ACTUAL FY83	ADJUSTMENT	FIXED PER AGREEMENT
LEGISLATIVE BRANCH	\$ 0	\$ 265	\$ (265)	\$ 0	\$ (265)	\$ (265)
Legislative Auditor	0	15	(15)	0	15	(15)
Legislative Fiscal Analyst	0	100	(100)	0	0	(100)
Legislative Council	0	0	0	0	0	0
Senate	0	0	0	0	0	0
House	0	0	0	0	0	0
Environmental Quality Council	0	75	(75)	0	75	(75)
Consumer Counsel	0	10	(10)	0	10	(10)
JUDICIAL BRANCH, Judiciary	0	750	(750)	0	750	(750)
Governor's Office	0	90	(90)	0	90	(90)
Secretary of State	0	90	(90)	0	90	(90)
Commissioner of Political Practices	0	20	(20)	0	20	(20)
State Auditor	0	90	(90)	0	90	(90)
Superintendent of Public Instruction	0	90	(90)	0	90	(90)
Billings Vo-Tech	0	0	0	0	0	0
Butte Vo-Tech	0	0	0	0	0	0
Great Falls Vo-Tech	0	0	0	0	0	0
Helena Vo-Tech	0	0	0	0	0	0
Missoula Vo-Tech	0	0	0	0	0	0
JUSTICE, Department of	0	0	0	0	0	0
Crime Control Commission	0	0	0	0	0	0
Highway Traffic Safety	0	0	0	0	0	0
Department of Justice	0	44,760	(44,760)	0	44,760	(44,760)
PUBLIC SERVICE REGULATION, Department of	0	215	(215)	0	215	(215)
EDUCATION	0	15	(15)	0	15	(15)
Board of Public Education	0	125	(125)	0	125	(125)
Commissioner of Higher Education	0	23,250	(23,250)	0	23,250	(23,250)
University of Montana	0	31,375	(31,375)	0	31,375	(31,375)
Montana State University	0	5,690	(5,690)	0	5,690	(5,690)
Montana College of Mineral Science & Technology	0	5,900	(5,900)	0	5,900	(5,900)
Eastern Montana College	0	2,650	(2,650)	0	2,650	(2,650)
Northern Montana College	0	1,500	(1,500)	0	1,500	(1,500)
Western Montana College	0	6,440	(6,440)	0	6,440	(6,440)
Agricultural Experiment Station	0	5,700	(5,700)	0	5,700	(5,700)
Cooperative Extension Service	0	0	0	0	0	0
Forestry Conservation Experiment Station	0	0	0	0	0	0

SCHOOL FOR THE DEAF AND BLIND	0	1,775	(1,775)
MONTANA ARTS COUNCIL	0	30	(30)
MONTANA STATE LIBRARY	0	400	(400)
MONTANA COUNCIL ON VOCATIONAL EDUCATION	0	30	(30)
HISTORICAL SOCIETY	0	540	(540)
BOARD OF REGENTS OF HIGHER EDUCATION	0	0	0
FIRE SERVICES TRAINING SCHOOL	0	0	0
FISH, WILDLIFE, AND PARKS, DEPARTMENT OF	0	24,935	(24,935)
HEALTH AND ENVIRONMENTAL SCIENCES, DEPARTMENT OF	0	16,815	(16,815)
HIGHWAYS, DEPARTMENT OF	0	445,125	(445,125)
STATE LANDS, DEPARTMENT OF	0	23,110	(23,110)
LIVESTOCK, DEPARTMENT OF	0	110	(110)
NATURAL RESOURCES AND CONSERVATION, DEPARTMENT OF	0	140,000	(140,000)
REVENUE, DEPARTMENT OF	0	15,875	(15,875)
ADMINISTRATION, DEPARTMENT OF	0	6,320	(6,320)
AGRICULTURE, DEPARTMENT OF	0	3,050	(3,050)
INSTITUTIONS, DEPARTMENT OF	0	0	0
CENTRAL OFFICE	0	4,620	(4,620)
MONTANA DEVELOPMENTAL CENTER	0	45,125	(45,125)
CENTER FOR THE AGED	0	9,910	(9,910)
EASTMONT TRAINING CENTER	0	2,575	(2,575)
MOUNTAIN VIEW SCHOOL	0	3,580	(3,580)
PINE HILLS SCHOOL	0	3,580	(3,580)
MONTANA STATE PRISON	0	3,985	(3,985)
SWAN RIVER YOUTH FOREST CAMP	0	1,450	(1,450)
VETERANS HOME	0	3,875	(3,875)
MONTANA STATE HOSPITAL	0	103,550	(103,550)
BOARD OF PARDONS	0	0	0
MONTANA YOUTH TREATMENT CENTER	0	0	0
COMMERCE, DEPARTMENT OF	0	3,443	(3,443)
LABOR AND INDUSTRY, DEPARTMENT OF	0	0	0
LABOR STANDARDS DIVISION	0	0	0
EMPLOYMENT SECURITY DIVISION	0	4,860	(4,860)
WORKERS' COMPENSATION DIVISION	0	972	(972)
MILITARY AFFAIRS, DEPARTMENT OF	0	1,700	(1,700)
ADJUTANT GENERAL	0	0	0
DISASTER AND EMERGENCY SERVICES	0	0	0
BOARD OF VETERANS AFFAIRS	0	6,310	(6,310)
SOCIAL & REHABILITATION SERVICES, DEPARTMENT OF	0	0	0
TOTAL	\$ 0	\$ 1,006,865	\$ (1,006,865)
			\$ (1,006,865)

MONTANA - STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF ADMINISTRATION - PERSONNEL DIVISION

COST ALLOCATION
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational Equipment	\$ 1,740,831	\$ 704,476	\$ 1,036,355
Benefits and Claims	2,862	2,862	0
Central Administration	13,584,858	13,584,858	0
Total	<u>\$13,342,787</u>	<u>\$14,292,196</u>	<u>\$1,050,591</u>

The Personnel Division implements and administers the provisions of the State Classification and Pay and Public Employees Collective Bargaining Acts. This division is designed to provide State government with a comprehensive program of personnel administration including classification, labor relations, employee relations, pay and benefit administration, training and the promulgation of personnel rules and policies dealing with recruitment, selection, affirmative action and other personnel-related matters.

All functions and services performed by the Personnel Division benefit all departments of the State. Federal programs are benefited because State employees are hired to work in these programs. Therefore, the costs of the Personnel Division have been distributed to all State agencies.

Cost are allocated on the basis of full time equivalent (FTE) employees.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION			ROLL FORWARD	ADJUSTMENT	FIXED PER AGREEMENT FY 87
	F.T.E.	AMOUNT	ACTUAL FY83			
LEGISLATIVE BRANCH						
Legislative Auditor	65.00	\$ 4,784	\$ 4,792	\$ (8)	\$ 4,776	\$ 1,176
Legislative Fiscal Analyst	15.50	1,141	1,106	35	(245)	3,951
Legislative Council	57.00	4,196	4,441	2,211	(3)	2,205
Senate	30.00	2,208	3,680	3,686	(6)	3,674
House	50.00	3,680	4,60	350	110	570
Environmental Quality Council	6.25					
Consumer Counsel	4.25	313	313	0	0	313
JUDICIAL BRANCH, Judiciary	90.75	6,680	6,266	414	7,094	
Governor's Office	59.88	4,408	4,407	1	4,409	
Secretary of State	30.00	2,208	2,445	(237)	1	1,971
Commissioner of Political Practices	5.00	368	368	0	368	
State Auditor	59.00	4,343	4,276	67	4,410	
Superintendent of Public Instruction	137.10	10,092	10,667	(575)	9,517	
JUSTICE, Department of						
Crime Control Commission	13.00	957	1,382	(425)	532	
Highway Traffic Safety	8.50	626	626	0	626	
Department of Justice	527.35	38,817	38,395	422	39,239	
PUBLIC SERVICE REGULATION, Department of	56.50	4,159	3,243	916	5,075	
EDUCATION						
Board of Public Education	2.00	147	147	0	147	
Commissioner of Higher Education	31.17	2,294	2,175	119	2,413	
University of Montana	918.66	67,620	69,265	(1,645)	65,975	
Montana State University	1,208.24	88,935	84,902	4,033	92,968	

Montana College of Mineral Science & Technology	326.53	16,699	7,336	31,371
Eastern Montana College	368.76	27,143	23,980	3,163
Northern Montana College	195.15	14,364	12,594	30,306
Western Montana College	108.22	7,966	7,292	16,134
Agricultural Experiment Station	301.29	22,177	22,517	674
Cooperative Extension Service	134.08	9,869	9,794	8,640
Forestry Conservation Experiment Station	18.63	1,371	1,600	(340)
School for the Deaf and Blind	85.36	6,283	6,241	(229)
Montana Arts Council	4.00	294	295	42
Montana State Library	25.50	1,877	1,880	42
Montana Council on Vocational Education	2.00	147	147	147
Historical Society	52.00	3,828	3,552	4,104
Fire Services Training School	6.00	442	479	405
FISH, WILDLIFE, AND PARKS, Department of HEALTH AND ENVIRONMENTAL SCIENCES, Department of HIGHWAYS, Department of	513.81	37,820	35,774	39,866
STATE LANDS, Department of	233.10	17,158	20,135	(2,977)
LIVESTOCK, Department of	1,971.85	145,144	134,152	156,136
NATURAL RESOURCES AND CONSERVATION, Department of	267.93	19,722	18,887	20,557
REVENUE, Department of	121.61	8,951	8,965	8,937
ADMINISTRATION, Department of	268.50	19,764	21,052	(14)
AGRICULTURE, Department of	974.12	71,702	73,384	(1,288)
INSTITUTIONS, Department of	447.96	32,973	37,018	(1,682)
Central Office	97.34	7,165	7,030	(4,045)
Montana Developmental Center	173.45	12,767	13,295	12,239
Center for the Aged	443.40	32,637	35,782	29,492
Eastmont Training Center	102.93	7,576	7,735	7,417
Mountain View School	95.02	6,994	6,819	7,169
Pine Hills School	65.49	4,821	4,991	4,651
Montana State Prison	117.52	8,650	8,797	8,503
Swan River Youth Forest Camp	332.45	24,471	24,118	24,824
Veterans Home	26.33	1,938	2,052	1,824
Montana State Hospital	74.00	5,447	4,502	6,392
Board of Pardons	742.23	54,634	55,966	53,302
Montana Youth Treatment Center	4.00	294	295	(1)
COMMERCE, Department of	50.35	3,706	0	3,706
LABOR AND INDUSTRY, Department of	238.33	17,543	12,713	4,830
Labor Standards Division	44.50	3,276	2,672	604
Employment Security Division	569.90	41,949	45,291	(3,342)
Workers' Compensation Division	168.00	12,366	13,920	(1,554)
MILITARY AFFAIRS, Department of	40.50	2,981	2,592	389
Adjutant General	22.50	1,656	1,474	182
Disaster and Emergency Services	18.50	1,362	0	1,362
Board of Veterans Affairs	1,044.62	76,892	80,513	(3,621)
SOCIAL & REHABILITATION SERVICES, Department of				73,271
TOTAL	14,272.91	\$ 1,050,591	\$ 1,032,457	\$ 18,134
				\$ 1,068,725

MONTANA - STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF ADMINISTRATION - PURCHASING DIVISION

COST ALLOCATION
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational	\$ 502,022	\$ 0	\$ 502,022
Equipment	51,620	51,620	0
Central Administration	7,596	0	7,596
Total	\$ 561,238	\$ 51,620	\$ 509,618

The Purchasing Division provides a centralized operation for obtaining services, supplies and materials for all State agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

Costs are allocated on the basis of the number of requisitions processed for an agency.

AGENCIES RECEIVING SERVICE	REQUISITIONS	AMOUNT	ACTUAL FY83	ROLL FORWARD	FIXED PER AGREEMENT FY 87	
					ADJUSTMENT	
LEGISLATIVE BRANCH						
Legislative Auditor	6	\$ 1,216	\$ 664	\$ 552	\$ 1,768	
Legislative Fiscal Analyst	1	203	747	(544)	(341)	
Legislative Council	3	608	581	27	635	
Senate	0	0	0	0	0	
House	6	1,216	0	1,216	2,432	
Environmental Quality Council	0	0	0	0	0	
Consumer Counsel	1	203	166	37	240	
JUDICIAL BRANCH, Judiciary	4	811	1,162	(351)	460	
Governor's Office	13	2,634	1,162	1,472	4,106	
Secretary of State	0	0	664	(664)	(664)	
Commissioner of Political Practices	0	0	83	(83)	(83)	
State Auditor	16	3,242	1,328	1,914	5,156	
Superintendent of Public Instruction	30	6,079	4,980	1,099	7,178	
JUSTICE, Department of						
Crime Control Commission	2	405	581	(176)	229	
Highway Traffic Safety	7	1,418	83	1,335	2,753	
Department of Justice	62	12,564	17,181	(4,617)	7,947	
PUBLIC SERVICE REGULATION, Department of	20	4,053	996	3,057	7,110	
EDUCATION						
Board of Public Education	0	0	83	(83)	(83)	
Commissioner of Higher Education	0	0	498	(498)	(498)	
University of Montana	141	28,571	43,989	(15,418)	13,153	
Montana State University	274	55,520	75,944	(20,424)	35,096	
Montana College of Mineral Science & Technology	91	18,439	18,675	(2,36)	18,203	
Eastern Montana College	57	11,550	12,948	(1,398)	10,152	
Northern Montana College	78	15,805	22,825	(7,020)	8,785	
Western Montana College	29	5,876	3,735	2,141	8,017	
Agricultural Experiment Station	74	14,995	21,082	(6,087)	8,908	
Cooperative Extension Service	14	2,837	6,640	(3,803)	(966)	
Forestry Conservation Experiment Station	0	0	0	0	0	
School for the Deaf and Blind	32	6,484	4,316	2,168	8,652	

Montana Arts Council	1	203	415	(212)
Montana State Library	4	811	1,079	(9)
Montana Council on Vocational Education	3	608	83	543
Historical Society	20	4,053	4,067	1,133
Fire Services Training School	2	405	830	4,039
FISH, WILDLIFE, AND PARKS, Department of HEALTH AND ENVIRONMENTAL SCIENCES, Department of	150	30,395	27,555	(425)
HIGHWAYS, Department of	28	5,674	7,387	(14)
STATE LANDS, Department of	202	40,932	49,716	32,148
LIVESTOCK, Department of	122	24,721	13,197	36,245
NATURAL RESOURCES AND CONSERVATION, Department of	12	2,432	3,735	1,129
REVENUE, Department of	47	9,524	7,470	11,578
ADMINISTRATION, Department of	187	37,892	15,604	60,180
AGRICULTURE, Department of	116	23,505	23,240	23,770
INSTITUTIONS, Department of	41	8,308	4,399	12,217
Central Office	32	6,484	5,312	1,172
Montana Developmental Center	62	12,563	11,122	1,441
Center for the Aged	35	7,092	3,901	3,191
Eastmont Training Center	26	5,268	4,316	952
Mountain View School	32	6,484	5,395	1,089
Pine Hills School	31	6,282	5,146	1,136
Montana State Prison	89	18,034	15,770	2,264
Swan River Youth Forest Camp	15	3,039	2,490	3,588
Veterans Home	42	8,511	4,814	3,697
Montana State Hospital	29	5,876	10,790	(4,914)
Montana Youth Treatment Center	13	2,634	0	2,634
COMMERCE, Department of	62	12,563	6,308	6,255
LABOR AND INDUSTRY, Department of	0	0	664	(664)
Labor Standards Division	67	13,576	8,466	5,110
Employment Security Division	27	5,471	3,652	1,819
Workers' Compensation Division				7,290
MILITARY AFFAIRS, Department of				
Adjutant General	27	5,471	5,478	(7)
Disaster and Emergency Services	7	1,418	1,328	90
Board of Veterans Affairs	2	405	0	405
SOCIAL & REHABILITATION SERVICES, Department of	21	4,255	11,288	(7,033)
TOTAL	2,515	\$ 509,618	\$ 506,130	\$ 3,488
				\$ 513,106

MONTANA - STATEWIDE COST ALLOCATION PLAN

DEPARTMENT OF ADMINISTRATION - TREASURY BUREAU

COST ALLOCATION
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational	\$ 405,354	\$ 0	\$ 405,354
Equipment	8,456	8,456	0
Central Administration	5,677	0	5,677
Total	\$ 419,487	\$ 8,456	\$ 411,031

The Treasury Bureau has responsibility for the custody and accountability of all moneys and securities belonging to or held in trust by the State of Montana. The Bureau pays agencies' warrants, keeps an account of all moneys received and disbursed, reconciles the balances in the depository banks to the Statewide Budget and Accounting System each month, makes payments on the State's bonded indebtedness and purchases bonds for early redemption at an agency's request. Any money related to federal projects must be accounted for in the State Treasury.

Costs are allocated on the basis of the number of warrants issued for each agency during fiscal year 1985.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION			ROLL FORWARD	FIXED PER AGREEMENT FY 87
	WARRANTS	AMOUNT	ACTUAL FY83		
LEGISLATIVE BRANCH					
Legislative Auditor	2,296	\$ 701	\$ 621	\$ 80	\$ 781
Legislative Fiscal Analyst	620	189	198	(9)	180
Legislative Council	2,391	730	855	(125)	605
Senate	2,258	689	765	(76)	613
House	3,735	1,140	1,345	(205)	935
Environmental Quality Council	4,09	125	111	14	139
Consumer Counsel	342	104	110	(6)	98
JUDICIAL BRANCH, Judiciary	5,195	1,585	1,446	139	1,724
Governor's Office	2,950	900	924	(24)	876
Secretary of State	2,402	733	739	(6)	727
Commissioner of Political Practices	147	45	46	(1)	44
State Auditor	4,581	1,398	1,314	84	1,482
Superintendent of Public Instruction	11,442	3,491	3,482	9	3,500
Billings Vo-Tech	1,908	582	601	(19)	563
Butte Vo-Tech	2,625	801	628	173	974
Great Falls Vo-Tech	2,509	766	792	(26)	740
Helena Vo-Tech	3,604	1,100	1,276	(176)	924
Missoula Vo-Tech	3,003	916	897	19	935
JUSTICE, Department of					
Crime Control Commission	816	249	342	(93)	156
Highway Traffic Safety	593	181	148	33	214
Department of Justice	25,686	7,838	7,902	(64)	7,774
PUBLIC SERVICE REGULATION, Department of	2,465	752	705	47	799
EDUCATION					
Board of Public Education	195	60	86	(26)	34
Commissioner of Higher Education	1,680	513	498	15	528
University of Montana	14,491	4,422	5,061	(639)	3,783
Montana State University	51,565	15,735	15,893	(158)	15,577

Montana College of Mineral Science & Technology	5,194	4,734	460
Eastern Montana College	11,289	11,008	281
Northern Montana College	4,390	3,995	395
Western Montana College	3,161	3,066	95
School for the Deaf and Blind	1,435	1,478	(43)
Montana Arts Council	1,046	319	272
Montana State Library	2,105	642	662
Montana Council on Vocational Education	236	72	(20)
Historical Society	3,111	949	1,023
Board of Regents of Higher Education	90	27	28
Fire Services Training School	490	150	135
FISH, WILDLIFE, AND PARKS, Department of	74,195	22,640	22,986
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	14,538	4,436	5,489
HIGHWAYS, Department of	86,703	26,457	24,687
STATE LANDS, Department of	17,467	5,330	4,493
LIVESTOCK, Department of	5,893	1,798	1,977
NATIONAL RESOURCES AND CONSERVATION, Department of	11,971	3,653	4,244
REVENUE, Department of	244,301	74,546	81,663
ADMINISTRATION, Department of	205,008	62,556	60,510
AGRICULTURE, Department of	6,912	2,109	2,907
INSTITUTIONS, Department of	6,912	2,109	2,907
Central Office	10,902	3,327	3,658
Montana Developmental Center	14,826	4,524	4,964
Center for the Aged	4,720	1,440	1,440
Eastmont Training Center	3,487	1,064	1,163
Mountain View School	3,373	1,029	908
Pine Hills School	4,235	1,292	1,447
Montana State Prison	13,345	4,072	3,958
Swan River Youth Forest Camp	1,385	423	446
Veterans Home	3,083	941	777
Montana State Hospital	24,939	7,610	8,429
Board of Pardons	103	31	33
Montana Youth Treatment Center	748	228	0
COMMERCE, Department of	37,140	11,333	9,404
LABOR AND INDUSTRY, Department of	1,098	335	565
Labor Standards Division	22,677	6,920	6,483
Employment Security Division	53,358	16,282	15,433
Workers' Compensation Division	53,358	16,282	15,433
MILITARY AFFAIRS, Department of	3,724	1,136	1,023
Adjutant General	1,833	559	438
Disaster and Emergency Services	894	273	0
Board of Veterans Affairs	233,711	71,314	64,688
SOCIAL & REHABILITATION SERVICES, Department of			
TOTAL	1,347,026	\$ 411,031	\$ 407,519
			\$ 3,512
			\$ 414,543

MONTANA - STATEWIDE COST ALLOCATION PLAN

STATE AUDITOR - OFFICE OF THE STATE AUDITOR

COST ALLOCATION - CENTRAL PAYROLL

Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational Payroll Service Fee	\$ 535,720 144,172 9,886 (117,506) 83,804 <u>\$ 656,076</u>	\$ 0 144,172 9,886 0 0 <u>\$ 154,058</u>	\$ 535,720 0 0 (117,506) 83,804 <u>\$ 502,018</u>
Equipment			
Prior Year Audit Adjustment			
Central Administration*			
Total			

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants and stores cashed warrants. The Central Payroll System is also operated by the Office of the State Auditor.

Non-general funded agencies are directly billed for Central Payroll costs and are included in Section II.

*The State Auditor's Central Administration Program provides administrative services necessary for the State Auditor's Office. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION PAYROLL WARRANTS		ACTUAL FY83	ADJUSTMENT	ROLL FORWARD	FIXED PER AGREEMENT FY 87
	AMOUNT	AMOUNT				
LEGISLATIVE BRANCH						
Legislative Auditor	1,643	\$ 2,936	\$ 2,649	\$ 287	\$ 3,223	
Legislative Fiscal Analyst	426	761	881	(120)	641	
Legislative Council	1,683	3,007	3,364	(357)	2,650	
Senate	1,220	2,180	2,375	(195)	1,985	
House	1,784	3,187	3,757	(570)	2,617	
Environmental Quality Council	185	331	266	65	396	
Consumer Counsel	132	236	254	(18)	218	
JUDICIAL BRANCH, Judiciary	2,289	4,090	4,062	28	4,118	
Governor's Office	1,495	2,671	2,927	(256)	2,415	
Secretary of State	842	1,504	1,546	(42)	1,462	
Commissioner of Political Practices	130	232	254	(22)	210	
State Auditor	1,474	2,634	2,931	(297)	2,337	
Superintendent of Public Instruction	3,430	6,128	6,690	(562)	5,566	
JUSTICE, Department of	323	577	855	(278)	299	
Crime Control Commission	219	391	395	(4)	387	
Highway Traffic Safety	13,819	24,691	26,959	(2,268)	22,423	
Department of Justice	1,184	2,115	2,227	(112)	2,003	
PUBLIC SERVICE REGULATION, Department of						
EDUCATION						
Board of Public Education	50	89	149	(60)	29	
Commissioner of Higher Education	845	1,510	1,511	(1)	1,509	
School for the Deaf and Blind	2,804	5,010	5,330	(320)	4,690	
Montana Arts Council	86	154	204	(50)	104	
Montana State Library	709	1,267	1,319	(52)	1,215	
Montana Council on Vocational Education	52	93	104	(11)	82	
Historical Society	1,365	2,439	2,330	109	2,548	

Fire Services Training School	156	279	235	44
FISH, WILDLIFE, AND PARKS, Department of	13,377	23,901	24,237	323
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	5,780	10,327	11,699	23,565
HIGHWAYS, Department of	49,149	87,815	88,473	8,955
STATE LANDS, Department of	9,131	16,314	13,474	87,157
LIVESTOCK, Department of	3,148	5,625	6,261	(658)
NATURAL RESOURCES AND CONSERVATION, Department of	6,407	11,447	13,069	19,154
REVENUE, Department of	26,742	47,780	50,842	4,989
ADMINISTRATION, Department of	11,595	20,717	23,703	9,825
AGRICULTURE, Department of	2,299	4,108	4,451	44,718
INSTITUTIONS, Department of				17,731
Central Office	4,347	7,767	9,034	3,765
Montana Developmental Center	11,244	20,090	23,805	336
Center for the Aged	3,588	6,411	7,296	(1,372)
Eastmont Training Center	2,663	4,758	5,236	(1,372)
Mountain View School	1,761	3,146	3,536	(658)
Pine Hills School	3,039	5,430	6,077	(658)
Montana State Prison	8,570	15,312	15,953	(658)
Swan River Youth Forest Camp	756	1,351	1,524	(658)
Veterans Home	2,230	3,984	3,448	(658)
Montana State Hospital	21,373	38,187	43,507	(658)
Board of Pardons	103	184	204	(658)
Montana Youth Treatment Center	436	779	0	(658)
COMMERCE, Department of	5,907	10,554	8,379	(658)
LABOR AND INDUSTRY, Department of				(658)
Labor Standards Division	1,098	1,962	1,831	(658)
Employment Security Division	14,034	25,075	27,452	(658)
Workers' Compensation Division	4,310	7,701	8,682	(658)
MILITARY AFFAIRS, Department of				(658)
Adjutant General	1,021	1,824	1,738	86
Disaster and Emergency Services	549	981	986	(5)
Board of Veterans Affairs	491	877	0	877
SOCIAL & REHABILITATION SERVICES, Department of	27,481	49,099	53,891	(4,792)
TOTAL	280,974	\$ 502,018	\$ 532,362	\$ (30,344)
				\$ 471,674

MONTANA - STATEWIDE COST ALLOCATION PLAN

STATE AUDITOR - OFFICE OF THE STATE AUDITOR

COST ALLOCATION - GENERAL
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational Equipment	\$ 374,340 125	\$ 0 125	\$ 374,340 0
Central Administration*	45,495	0	45,495
Total	\$ 419,835	\$ 125	\$ 419,835

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants and stores cashed warrants. General warrants include all-purpose, emergency and welfare warrants.

Costs are allocated on the basis of the number of general warrants issued for each agency.

*The State Auditor's Central Administration program provides for administrative services necessary for the State Auditor's Office. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD	ADJUSTMENT	FIXED PER AGREEMENT FY 87
	GENERAL WARRANTS	AMOUNT			
LEGISLATIVE BRANCH					
Legislative Auditor	653	\$ 257	\$ 249	\$ 8	\$ 265
Legislative Fiscal Analyst	194	76	71	5	81
Legislative Council	708	279	405	(126)	153
Senate	1,038	409	502	(93)	316
House	1,951	768	977	(209)	559
Environmental Quality Council	224	88	91	(3)	85
Consumer Counsel	210	83	92	(9)	74
JUDICIAL BRANCH, Judiciary					
Governor's Office	2,906	1,144	1,045	99	1,243
Secretary of State	1,455	573	595	(22)	551
Commissioner of Political Practices	1,560	614	652	(38)	576
State Auditor	17	7	6	1	8
Superintendent of Public Instruction	3,107	1,224	1,119	105	1,329
Billings Vo-Tech	8,012	3,155	3,201	(46)	3,109
Butte Vo-Tech	1,908	751	807	(56)	695
Great Falls Vo-Tech	2,625	1,034	844	190	1,224
Helena Vo-Tech	2,509	988	1,065	(77)	911
Missoula Vo-Tech	3,604	1,419	1,141	(295)	1,124
JUSTICE, Department of	3,003	1,183	1,205	(22)	1,161
Crime Control Commission	493	194	271	(77)	117
Highway Traffic Safety	374	147	112	35	182
Department of Justice	11,867	4,674	4,662	12	4,686
PUBLIC SERVICE REGULATION, Department of	1,281	504	455	49	553
EDUCATION					
Board of Public Education	145	57	83	(26)	31
Commissioner of Higher Education	835	329	335	(6)	323
University of Montana	14,491	5,707	6,800	(1,093)	4,614

Montana State University	20,307	21,357	19,257
Montana College of Mineral Science & Technology	(1,050)	(1,050)	
Montana College	6,704	6,362	7,046
Eastern Montana College	14,570	14,793	(223) 14,347
Northern Montana College	5,666	5,368	5,964
Western Montana College	4,080	4,120	4,040
School for the Deaf and Blind	748	809	687
Montana Arts Council	960	378	435
Montana State Library	1,396	550	502
Montana Council on Vocational Education	184	72	44
Historical Society	1,746	688	(171) 517
Board of Regents of Higher Education	90	35	(2) 33
Fire Services Training School	334	132	3 135
FISH, WILDLIFE, AND ENVIRONMENTAL SCIENCES, Department of	23,952	25,532	(1,580) 22,372
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	8,758	3,449	(1,341) 2,108
HIGHWAYS, Department of	37,554	14,90	13,623 1,167 15,957
STATE LANDS, Department of	8,336	3,283	3,060 223 3,506
LIVESTOCK, Department of	2,745	1,081	1,273 (192) 889
NATURAL RESOURCES AND CONSERVATION, Department of	5,564	2,191	2,816 (625) 1,566
REVENUE, Department of	217,559	85,680	98,501 (12,821) 72,859
ADMINISTRATION, Department of	193,413	76,170	76,073 97 76,267
AGRICULTURE, Department of	4,613	1,817	2,923 (1,106) 711
INSTITUTIONS, Department of			
Central Office	6,555	2,582	2,919 (337) 2,245
Montana Developmental Center	3,582	1,411	1,410 1 1,412
Center for the Aged	1,132	446	361 85 531
Eastmont Training Center	824	325	406 (81) 244
Mountain View School	1,612	635	438 197 832
Pine Hills School	1,196	471	602 (131) 340
Montana State Prison	4,775	1,881	1,794 87 1,968
Swan River Youth Forest Camp	629	248	262 (14) 234
Veterans Home	853	336	282 54 390
Montana State Hospital	3,566	1,404	1,713 (309) 1,095
Montana Youth Treatment Center	312	123	0 123 13,814
COMMERCE, Department of	31,233	12,300	10,786 1,514 (355)
LABOR AND INDUSTRY, Department of	0	0	355 759 4,163
Labor Standards Division	8,643	3,404	2,645 496 19,812
Employment Security Division	49,048	19,316	18,820
Workers' Compensation Division			
MILITARY AFFAIRS, Department of			
Adjutant General	2,703	1,064	990 74 1,138
Disaster and Emergency Services	1,284	506	371 135 641
Board of Veterans Affairs	403	159	0 159 318
SOCIAL & REHABILITATION SERVICES, Department of	206,230	81,217	75,018 6,199 87,416
TOTAL	1,066,052	\$ 419,835	\$ 429,974 \$ (10,139) \$ 409,696

MONTANA - STATEWIDE COST ALLOCATION PLAN

OFFICE OF BUDGET AND PROGRAM PLANNING - BUDGET AND PROGRAM PLANNING

COST ALLOCATION
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational Equipment	\$ 716,375	\$ 248,791*	\$ 467,584
Total	\$ 33,126	\$ 33,126	\$ 0
	\$ 749,501	\$ 281,917	\$ 467,584

The Office of Budget and Program Planning (OBPP) assists the Governor in the planning, preparation and administration of the State budget; the development and evaluation of alternative program plans for the provision of State government services; and the examination and improvement of methods of providing services to the citizens of the State of Montana. OBPP reviews the total organizational structure of the Executive Branch; makes recommendations on the transfer of functions between departments or the elimination of unnecessary functions; and formulates and monitors policies in areas of management concern. OBPP also prepares and monitors estimates of revenues.

Allowable costs were determined using two calculations. OBPP had eight budget analysts in fiscal year 1985. Each analyst approximated the percentage of time he spent on his assigned agencies throughout the year. Based on these percentages, each analyst's operational expenditures were allocated to their respective agencies (\$301,724); 40% of all remaining OBPP operational expenditures were allocated to each agency using the same method as the previous calculation (\$165,860).

*Nonallowable operational funds consist of agency indirect costs and 60% of non-analyst related expenditures.

AGENCIES RECEIVING SERVICE	LEGISLATIVE BRANCH	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 87
		PERCENTAGE	AMOUNT	ACTUAL FY83	ADJUSTMENT	
Legislative Auditor	Legislative Auditor	0.27	\$ 1,271	\$ 575	\$ 696	\$ 1,967
Legislative Fiscal Analyst	Legislative Fiscal Analyst	0.27	\$ 1,271	0	\$ 1,271	2,542
Legislative Council	Legislative Council	0.27	\$ 1,271	0	\$ 1,271	2,542
Senate	Senate	0.07	318	0	318	636
House	House	0.07	318	0	318	636
Environmental Quality Council	Environmental Quality Council	0.27	\$ 1,271	0	\$ 1,271	2,542
Consumer Counsel	Consumer Counsel	0.27	\$ 1,271	479	792	2,063
JUDICIAL BRANCH, Judiciary	JUDICIAL BRANCH, Judiciary	1.36	6,355	3,449	2,906	9,261
Governor's Office	Governor's Office	0.66	3,088	2,395	693	3,781
Secretary of State	Secretary of State	0.66	3,088	4,668	(1,580)	1,508
Commissioner of Political Practices	Commissioner of Political Practices	0.66	3,088	957	2,131	5,219
State Auditor	State Auditor	1.06	4,940	2,873	2,067	7,007
Superintendent of Public Instruction	Superintendent of Public Instruction	2.16	10,079	11,264	(1,185)	8,894
Billings Vo-Tech	Billings Vo-Tech	0.48	2,240	1,986	254	2,494
Butte Vo-Tech	Butte Vo-Tech	0.48	2,240	1,986	254	2,494
Great Falls Vo-Tech	Great Falls Vo-Tech	0.48	2,240	1,986	254	2,494
Helena Vo-Tech	Helena Vo-Tech	0.48	2,240	1,986	254	2,494
Missoula Vo-Tech	Missoula Vo-Tech	0.48	2,240	1,986	254	2,494
JUSTICE, Department of	JUSTICE, Department of	0.40	1,852	2,395	(543)	1,309
Crime Control Commission	Crime Control Commission	0.66	3,088	957	2,131	5,219
Highway Traffic Safety	Highway Traffic Safety	3.44	16,060	16,770	(710)	15,350
Department of Justice	Department of Justice	0.54	2,541	2,395	146	2,687
PUBLIC SERVICE REGULATION, Department of EDUCATION	PUBLIC SERVICE REGULATION, Department of EDUCATION	0.24	1,118	1,489	(371)	747

Commissioner of Higher Education	5,893	8,475	3,311
University of Montana	5,893	6,213	5,573
Montana State University	8,844	6,213	11,475
Montana College of Mineral Science & Technology	8,842	5,650	12,034
Eastern Montana College	5,893	4,520	7,266
Northern Montana College	1,00	4,716	4,912
Western Montana College	1,00	4,716	4,912
Agricultural Experiment Service	0.63	2,946	(442)
Cooperative Extension Service	0.63	2,946	2,504
Forestry Conservation Experiment Station	0.25	1,178	3,067
School for the Deaf and Blind	1.68	7,842	121
Montana Arts Council	0.84	3,919	121
Montana State Library	1.56	7,277	8,101
Montana Council on Vocational Education	0.12	560	375
Historical Society	1.92	8,957	10,716
Board of Regents of Higher Education	0.25	1,178	2,356
Fire Services Training School	0.48	2,240	2,991
FISH, WILDLIFE, AND PARKS, Department of	5.30	24,788	35,616
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	5.10	23,840	24,768
HIGHWAYS, Department of	3.26	15,249	(8,086)
STATE LANDS, Department of	2.58	12,076	7,163
LIVESTOCK, Department of	1.36	6,356	21,359
NATURAL RESOURCES AND CONSERVATION, Department of	1.50	6,991	9,919
REVENUE, Department of	4.62	21,619	2,814
ADMINISTRATION, Department of	7.07	33,034	(4,177)
AGRICULTURE, Department of	2.31	10,805	28,864
INSTITUTIONS, Department of			39,076
Central Office	2.60	12,172	13,235
Montana Developmental Center	1.95	16,348	13,996
Center for the Aged	0.65	9,128	13,896
Eastmont Training Center	0.65	4,360	3,347
Mountain View School	0.65	3,043	3,349
Pine Hills School	0.65	3,044	3,909
Montana State Prison	1.95	2,739	3,909
Swan River Youth Forest Camp	0.52	2,044	3,679
Veterans Home	0.65	2,179	12,807
Montana State Hospital	1.95	5,449	2,143
Board of Pardons	0.13	9,128	3,349
Montana Youth Treatment Center	0.65	2,434	10,626
COMMERCE, Department of	9.26	3,044	4,452
LABOR AND INDUSTRY, Department of		1,636	126
Labor Standards Division	0.63	43,290	75,412
Employment Security Division	0.38	608	(4,122)
Workers' Compensation Division	0.88	1,090	(2,333)
MILITARY AFFAIRS, Department of		8,217	(2,333)
Adjutant General	1.09	2,942	(15,637)
Disaster and Emergency Services	0.82	1,768	4,9
Board of Veterans Affairs	0.82	3,811	151
SOCIAL & REHABILITATION SERVICES, Department of	6.37	7,471	7,622
TOTAL	100.00%	29,800	29,243
		\$ 467,584	\$ 530,130
		\$ 405,038	\$ 62,546

MONTANA - STATEWIDE COST ALLOCATION PLAN

INTERGOVERNMENTAL REVIEW OF FEDERAL PROGRAMS

COST ALLOCATION
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Total Operational	\$ 30,686	\$ 30,686	\$ 0

The Intergovernmental Review of Federal Programs of the Office of the Lieutenant Governor is responsible for fulfilling the requirements of Presidential Executive Order No. 12372 entitled "Intergovernmental Review of Federal Programs" and the State's Federal Assistance Management Act.

Costs are allocated on the basis of the number of Federal assistance requests originating in each agency. Based upon the percentage of Federal assistance requests to total State and non-State activity performed by the Lieutenant Governor's Office, the allocable costs were immaterial. Therefore, distribution of costs to agencies will no longer be included in this Statewide Cost Allocation Plan.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 87
	NO OF REVIEWS	AMOUNT	ACTUAL FY83	ADJUSTMENT	
JUSTICE, Department of Department of Justice	0	\$ 0	\$ 151	\$ (151)	\$ (151)
EDUCATION	0	0	151	(151)	(151)
Board of Public Education	0	0	151	(151)	(151)
University of Montana	0	0	151	(151)	(151)
Montana State University	0	0	151	(151)	(151)
Eastern Montana College	0	0	151	(151)	(151)
Northern Montana College	0	0	151	(151)	(151)
Montana State Library	0	0	302	(302)	(302)
Historical Society	0	0	302	(302)	(302)
FISH, WILDLIFE, AND PARKS, Department of HEALTH AND ENVIRONMENTAL SCIENCES, Department of	0	0	756	(756)	(756)
HIGHWAYS, Department of	0	0	2,721	(2,721)	(2,721)
STATE LANDS, Department of	0	0	1,058	(1,058)	(1,058)
NATURAL RESOURCES AND CONSERVATION, Department of	0	0	1,210	(1,210)	(1,210)
AGRICULTURE, Department of	0	0	453	(453)	(453)
COMMERCE, Department of	0	0	453	(453)	(453)
LABOR AND INDUSTRY, Department of	0	0	453	(453)	(453)
Labor Standards Division	0	0	5,139	(5,139)	(5,139)
SOCIAL & REHABILITATION SERVICES, Department of	0	0	\$ 14,811	\$ (14,811)	\$ (14,811)
TOTAL	0	\$ 0			

COST ALLOCATION
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational	\$ 758,638	\$ 47,291	\$ 711,347
Equipment	\$ 20,332	\$ 20,332	0
Total	\$ 778,970	\$ 67,623	\$ 711,347

The Commissioner of Higher Education's Office provides academic planning and curriculum review; makes budgetary recommendations and provides for a budgetary review; performs facilities planning and makes recommendations; sets policies and procedures relating to labor negotiations; and maintains and provides legal services for the Montana University System.

Allowable costs for federal projects not relating to research consist of those items directly attributable to the administration of the University System. One quarter of the Commissioner's salary and one half of the Community College Coordinator's salary are reflected as not allowable.

It has been determined that \$162,241 of the Commissioner's Office costs benefit research activities and \$581,306 benefit non-research activities. The research allocation shown in the summary table below represents the total allowable costs associated with university research activity.

The cost distribution is based on each university unit's total operating costs. The research allocation is based on each unit's unrestricted and restricted fund expenditures.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 87
	COST (MILLIONS)	AMOUNT	ACTUAL FY83	ADJUSTMENT	
University of Montana	\$ 72.1	\$ 203,041	\$ 223,216	\$ (20,175)	\$ 182,866
Montana State University	88.6	249,507	255,731	(6,224)	243,283
Montana College of Mineral Science & Technology	26.9	75,753	40,186	35,567	111,320
Eastern Montana College	31.0	87,299	69,047	18,252	105,551
Northern Montana College	11.4	32,104	24,112	7,992	40,096
Western Montana College	6.3	17,741	14,248	3,493	21,234
Agricultural Experiment Station	10.0	28,161	33,245	(5,084)	23,077
Cooperative Extension Service	5.6	15,770	16,805	(1,035)	14,735
Forestry Experiment Station	.7	1,971	2,557	(586)	1,385
TOTAL	\$ 252.6	\$ 711,347	\$ 679,147	\$ 32,200	\$ 743,547
RESEARCH	NON-RESEARCH		TOTAL		
University of Montana	\$ 47,964	\$ 134,902	\$ 182,866		
Montana State University	69,847	173,436	243,283		
Montana College of Mineral Science & Technology	11,903	99,417	111,320		
Eastern Montana College	8,065	9,486	105,551		
Northern Montana College	0	40,096	40,096		
Western Montana College	0	21,234	21,234		
Agricultural Experiment Station	23,077	0	23,077		
Cooperative Extension Service	0	14,735	14,735		
Forestry Experiment Station	1,385	0	1,385		
TOTAL	\$ 162,241	\$ 581,306	\$ 743,547		

MONTANA - STATEWIDE COST ALLOCATION PLAN

APPENDIX - Section II Costs

STATE CENTRALIZED SERVICES BILLED DIRECTLY TO AGENCIES

DEPARTMENT OF ADMINISTRATION - Information Services Division

The Computer Services Bureau and the Systems Development Bureau of the Department of Administration satisfy the data processing needs of most State agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services:

1. Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs.
2. Processing Services: Services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, equipment costs and supply costs.
3. Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs.
4. Equipment: Charged directly to the user when it is installed for their use only.

Because interest costs are not allowable, an adjustment to total data processing costs must be calculated prior to determining the indirect cost rate.

Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

DEPARTMENT OF ADMINISTRATION - General Services Division

The General Services Division of the Department of Administration provides building and grounds services to various state agencies who occupy State-owned buildings. These services include utilities, janitorial services, security services, air conditioning, building and grounds maintenance and other related services. The amount charged each agency is based on square feet of space provided. This charge is uniform for all State agencies using the service and is set by legislative appropriation. The division also charges separate amounts for amortization. The 2% building use allowance is not billed and must be added to the square footage rate. This use allowance varies from building to building as shown under Attachment A.

Any over-recovery at the end of the year is returned to the agencies on a percentage basis relative to the amount of square footage the agency occupies. If there are any under-recoveries the Legislature will adjust the charge per square feet. The increase will be reflected in future years' billing rates.

DEPARTMENT OF ADMINISTRATION - Publications and Graphics Division

The Department of Administration provides publication and graphic services on a cost recovery basis. These services include duplicating, quick copy services, photocopy services, graphic arts, commercial arts, typography, forms design and supply, publication planning and printer coordination.

Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

DEPARTMENT OF ADMINISTRATION - Mail and Distribution

The Department of Administration provides mail services to State agencies. The U.S. Postal Service pays the Department for handling incoming postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time and miles traveled. Annually the overhead rate is reviewed. At this time, any over- or under-recovery is applied to the next year's expected expenditures and is included in the new billing rate - actual cost plus overhead rate.

DEPARTMENT OF ADMINISTRATION - Telecommunications Division

The Department of Administration has centralized the communications function for State government. Agency telephone billings are based on that agency's actual usage. Administrative costs are prorated based on time units of utilization. Rates for the Network System and equipment are adjusted on a regular basis. The nature of telecommunications has been that only increases in rates have occurred. Therefore, under-recovery is included in the adjusted rate and is applied to the next billing.

DEPARTMENT OF ADMINISTRATION - Records Management

Records Management was established for the purpose of management, storage and retrieval of state agency records. The cost of operating this program is assumed from direct charges for microfilm processing and storage of State records. Microfilming costs are based on actual costs of each requested job. Records storage is based on a cubic foot charge per month. Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

DEPARTMENT OF ADMINISTRATION - Central Stores and Surplus Property

The Central Stores Division of the Department of Administration was initiated on June 1, 1980, to allow State agencies to order office supplies, continuous forms and fine paper directly from a competitive source of supply offering weekly delivery. The operation assists agencies in reducing their office supply inventories. The Bureau operates on a cost recovery basis without General Fund support and directly bills the user agencies according to pre-established catalog prices.

The Surplus Property Bureau provides for a centralized Statewide distribution of federal and State surplus property to eligible State agencies, public and non-profit participants. The bureau operates under a plan approved by the Federal General Services Administration. Prices established for surplus property are determined in accordance with the approved operating plan.

Prices are adjusted each time a new purchase is made. Overhead and handling charges are reviewed several times a year to be sure they are covering the actual needs of the Bureau. Any over- or under-recovery is applied to the next billing.

DEPARTMENT OF ADMINISTRATION - Public Employees' Retirement System

The Public Employees' Retirement System (PERS) was created for the purpose of providing a retirement system consisting of retirement, disability, survivor and death benefits. Each agency within the State is required by law to pay into the system an amount equal to 6.417% of each employee's gross salary. Based on bi-annual actuarial reports the Legislature has the authority to adjust the rate of contributions.

The Public Employees Retirement Division administers the following other retirement plans. The information listed is the contributions required by law from the various agencies. Judges' - 6% of active judges' salary plus a percentage of district and Supreme court fees; Highway Patrolmen's - 16.57% of

active highway patrolmen's salary; Sheriffs' - contributes administrative expenses; Game Wardens' - 7.15% of active game wardens' salaries plus 100% of fines and forfeited bonds; Municipal Police Officers' - 14.04% of active policemen's salaries; Volunteer Firefighters' - 5% of fire insurance premium taxes; and Unified Firefighters' - 18% of annual compensation for all firemen.

DEPARTMENT OF ADMINISTRATION - Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, death and survivor benefits to teachers within the State of Montana. Based on bi-annual actuarial reports the Legislature has the authority to adjust the rate of contributions.

An employer's contribution to this program is 7.32% of the employee's gross income.

DEPARTMENT OF ADMINISTRATION - Tort Claims Division (Automobile Insurance)

The Tort Claims Division coordinates the payment of premiums for automobile insurance. Agencies are assessed the actual amount billed to the State by the insurance companies. Each automobile is assigned a commercial vehicle fleet rating. The insurance company is selected through a bidding process.

DEPARTMENT OF ADMINISTRATION - Tort Claims Division (Comprehensive Liability Insurance)

The Tort Claims Division administers the self-insurance program which provides comprehensive general liability for the State. The billing is based on a formula consisting of five separate factors, prepared by actuaries and reviewed by the Legislative Auditor.

DEPARTMENT OF HIGHWAYS - State Motor Pool

The State Motor Pool maintains a fleet of State-owned vehicles of various types in order to satisfy the transportation requirements of State agencies located in Helena. The billing rate is determined by: actual fleet operating

costs for the past rate period, anticipated increase/decrease in costs and past rate period loss/gain. Vehicles are billed at various rates determined by the type of vehicle used.

DEPARTMENT OF LABOR - Division of Workers' Compensation

The Division of Workers' Compensation is responsible for the enforcement of Montana's Workers' Compensation Act which includes industrial safety, rehabilitation of injured workers and compensation for injured and disabled workers. Direct billing rates on various categories of employees vary according to experience ratings.

OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor is charged with performing financial audits of all State agencies. Agencies have been appropriated sufficient State funds to enable the Legislative Auditor to bill each agency for their basic financial compliance audits. Agencies will also be billed for the costs of audits associated with federal funds. Costs are reported using actual hourly costs for each audit. Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General maintains an agency legal services program which provides a pool of attorneys from which State agencies may obtain legal services on a cost-reimbursement basis.

Agencies are billed an hourly rate based upon actual hours worked. The billing rate is consistently applied to all client agencies. They are also billed for any actual operating expenses directly attributable to an agency's request. Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

STATE AUDITORS OFFICE - CENTRAL PAYROLL

The Office of the State Auditor operates, maintains and controls the Central Payroll System for the State. It processes the payroll for all State agencies with the exception of university system units and vocational-technical centers. Currently non-general funded agencies are billed directly for Central Payroll costs. The methodology for billing agencies for payroll services is based on the actual number of warrants processed in fiscal year 1985. Having determined the number of warrants which are non-general funded on the cost per warrant for fiscal year 1987, a billable figure for each non-general funded agency is determined based on the State appropriations process. The billable amount will be greater than the amount actually billed for the current year; for this period, the State will under-recover the amount it is due.

ATTACHMENT A

BUILDING USE ALLOWANCE

Board of Health	.3039 per sq. ft.
Cogswell	.7893 per sq. ft.
Institutions (1539 Eleventh)	.5272 per sq. ft.
Justice Building	.9673 per sq. ft.
Old Liquor Warehouse	.2437 per sq. ft.
Sam Mitchell	.7873 per sq. ft.
Scott Hart Building	.3932 per sq. ft.
Star Motel (Ninth & Roberts)	.6050 per sq. ft.
State Capitol	.3440 per sq. ft.

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